Amendments to the Claims:

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1-13. (Cancelled).

14. (Currently Amended) ~~A~~ The method for manufacturing a thin film magnetic head as defined in ~~claim 13~~claim 17, wherein the subsidiary magnetic layer is formed in the area surrounded by the resist pattern by an electroplating method.

15. (Currently Amended) ~~A~~ The method for manufacturing a thin film magnetic head as defined in ~~claim 13~~claim 17, wherein the subsidiary magnetic layer is formed in the area surrounded by the resist pattern by a sputtering method.

16. (Cancelled).

17. (Currently Amended) ~~A method for manufacturing a thin film magnetic head as defined in claim 16,~~ A method for manufacturing a thin film magnetic head, comprising:

forming a first magnetic film, a gap film and a thin film coil supported by an insulated film on a substrate to be a slider; and

forming thereafter a second magnetic film including:

forming a main magnetic film having a pole part opposite to the first magnetic film via the gap film and a yoke part connected to the first magnetic film backward in the opposite side of the pole part,

forming a pattern of resist around the main magnetic film so as to cover the pole part of the main magnetic film and leave a space between the pattern of the resist and the sides of the pole part in the area within the yoke part from the pole part, and

forming a subsidiary magnetic film in the area surrounded by the resist pattern; and

partially removing the gap film and the first magnetic film in the both sides of the pole part in its width direction, thereby to form a depressed portion, wherein the partial removing of the gap film and the first magnetic film is carried out after the subsidiary magnetic film is formed.

18. (Currently Amended) ~~A method for manufacturing a thin film magnetic head as defined in claim 16,~~ A method for manufacturing a thin film magnetic head, comprising:

forming a first magnetic film, a gap film and a thin film coil supported by an insulated film on a substrate to be a slider; and

forming thereafter a second magnetic film including:

forming a main magnetic film having a pole part opposite to the first magnetic film via the gap film and a yoke part connected to the first magnetic film backward in the opposite side of the pole part,

forming a pattern of resist around the main magnetic film so as to cover the pole part of the main magnetic film and leave a space between the pattern of the resist and the sides of the pole part in the area within the yoke part from the pole part, and

forming a subsidiary magnetic film in the area surrounded by the resist pattern; and

partially removing the gap film and the first magnetic film in the both sides of the pole part in its width direction, thereby to form a depressed portion, wherein the partial removing of the gap film and the first magnetic film is carried out before the subsidiary magnetic film is formed.

19. (Currently Amended) ~~A~~ The method for manufacturing a thin film magnetic head as defined in claim 18, further comprising ~~the step of:~~ sticking a non-magnetic film at least on the exposed surface of the first magnetic film formed by partially removing the first

magnetic film before the subsidiary magnetic film is formed after the gap film and the first magnetic film are partially removed.

20. (New) The method for manufacturing a thin film magnetic head as defined in claim 18, wherein the subsidiary magnetic layer is formed in the area surrounded by the resist pattern by an electroplating method.

21. (New) The method for manufacturing a thin film magnetic head as defined in claim 18, wherein the subsidiary magnetic layer is formed in the area surrounded by the resist pattern by a sputtering method.